

EXHIBIT A

Declaration”) filed in support of the Application of the Official Committee of Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico (the “Unsecured Creditors Committee”) For Entry of An Order Authorizing the Employment and Retention of Zolfo Cooper, LLC as Financial Advisors, Nunc Pro Tunc to June 27, 2017, dated July 11, 2017, to supplement and expand upon the disclosures that were made in the Flaton Declaration. A summary of such disclosures is attached hereto as Exhibit A.

3. Zolfo Cooper acknowledges its continuing obligation to supplement Zolfo Cooper’s prior disclosures.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Date: September 12, 2017



Carol Flaton
Managing Director

Exhibit A

Party in Interest	Nature of Interest in Commonwealth of Puerto Rico Title I11 Case	Description of Current Relationship of Zolfo Cooper, LLC (“ZC”)
Bracewell LLP	counsel to the QTCB noteholders group	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where Bracewell LLP is an ordinary course professional.
Centerbridge Credit Partners, Centerbridge Credit Advisors LLC, Centerbridge Credit Partners Master LP, Centerbridge Group, Centerbridge Partners LP, Centerbridge Special Credit Partners II LP, Centerbridge Special Credit Partners, LP (“Centerbridge”)		ZC is currently retained by Centerbridge in an out-of-court situation.
Davidson Kempner Capital or DK Partners, Davidson Kempner Capital Management LP (“DK”)	Member of noteholder group	<p>ZC is currently retained by the official committee of second priority noteholders in the Caesars post confirmation chapter 11 case where DK is a lender and bondholder.</p> <p>ZC is currently retained post confirmation to serve as the creditor representative in the Allied Nevada case where DK is an interested party.</p>
Dechert LLP	party-in-interest and plaintiff in adversary proceedings	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where Dechert LLP is an ordinary course professional.

DLA Piper, LLP	counsel to the Employees Retirement System of the Government of the Commonwealth of Puerto Rico and the University of Puerto Rico	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where DLA Piper is a litigation co-defendant counsel.
Kirkland & Ellis LLP and Kirkland & Ellis International, LLP (“K&E”)	a top 20 unsecured creditor	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where K&E is a party-in-interest.
KPMG	top 20 unsecured creditor	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where KPMG is a party-in-interest.
Kramer Levin Naftalis & Frankel LLP (“Kramer Levin”)	counsel to major COFINA bondholders & Mutual Fund Group and Oppenheimer Funds	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where Kramer Levin is counsel to Subaru of America, Inc. and Subaru of Indiana Automotive, Inc. and an ordinary course professional.
Master SIF SICAV SIF (“Master SIF”)	party to litigation	ZC is currently retained by the official committee of second priority noteholders in the Caesars post confirmation chapter 11 case where Master SIF is a lender and bondholder.
Microsoft Global Finance Ltd, Microsoft Corp., Microsoft Licensing GP, Microsoft Software, Microsoft Azure et al (“Microsoft”)	top 20 unsecured creditor	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where Microsoft is a utility provider.
Monarch	party to litigation	<p>A senior member of Zolfo Cooper is a minority investor in a Monarch fund with no control over the investment choices.</p> <p>ZC is currently retained by the official committee of second priority noteholders in the Caesars post confirmation chapter 11 case where Monarch is a bondholder.</p>

Paul Weiss Rifkind Wharton & Garrison LLP (“Paul Weiss”)	counsel to the ad hoc group of Puerto Rico General Obligation bondholders	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where Paul Weiss is a party-in-interest.
Prime Clerk	professional	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where Prime Clerk is a professional.
Proskauer Rose LLP	counsel to the Financial Oversight and Management Board, as representative for the debtors	ZC is currently retained to provide interim management services in the Avaya chapter 11 case where Proskauer is counsel to the ad hoc 2 nd lien lenders.
Quinn Emanuel Urquhart & Sullivan, LLP (“Quinn Emanuel”)	counsel to COFINA senior bondholders	ZC is currently retained by Quinn Emanuel to provide litigation support services to the plaintiffs in an unrelated matter.
Reed Smith	indenture trustee for the senior and subordinated COFINA bondholders	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where Reed Smith is counsel to Tesla, Inc.
Schulte Roth & Zabel LLP (“SRZ”)	counsel to Doral Financial Corporation	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where SRZ is an ordinary course professional.
Weil Gotshal & Manges (“Weil”)	counsel to National Public Financing Guarantee Corporation	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where Weil is counsel to the debtors.
White & Case LLP	counsel to UBS Family of Funds and Puerto Rico Family of Funds, et al.	ZC is currently retained by the Official Committee of Unsecured Creditors in the Takata chapter 11 case where White & Case LLP is a party-in-interest.